

# भारत का राजपत्र The Gazette of India

असाधारण

EXTRAORDINARY

भाग II—खण्ड 3—उपखण्ड (i)

PART II—Section 3—Sub-section (i)

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं० 107] नई दिल्ली, बुधवार, अगस्त 18, 1965/आषाढ 27, 1887

N o. 107] NEW DELHI, WEDNESDAY, AUGUST 18, 1965/SRAVANA 27, 1887

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रख जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation

MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

New Delhi, the 17th August 1965

TAX CREDIT CERTIFICATE (EXPORTS) SCHEME, 1965

G.S.R. 1183.—In exercise of the powers conferred by section 280ZE of the Income-tax Act, 1961 (43 of 1961), read with section 280ZC thereof and of all other powers enabling it in this behalf, the Central Government hereby makes the following Scheme, namely:—

1. Short title and commencement.—(1) This Scheme may be called the Tax Credit Certificate (Exports) Scheme, 1965.

(2) It shall come into force on the 1st day of October, 1965.

2. Definitions.—In this Scheme unless the context otherwise requires.—

- (1) (a) "Act" means the Income-tax Act, 1961 (43 of 1961);
- (b) "authorised dealer" means a person for the time being authorised under section 3 of the Foreign Exchange Regulation Act, 1947 (7 of 1947), to deal in foreign exchange;
- (c) "certificate" means a tax credit certificate referred to in section 280ZC;
- (d) "competent officer" means an officer other than the Director, appointed in pursuance of paragraph 4 of this Scheme and having jurisdiction over the area in which the customs station is situate;

- (e) "customs station" with reference to goods or merchandise means a customs station as defined in clause (13) of section 2 of the Customs Act, 1962 (52 of 1962), through which the export of the goods or merchandise took place;
- (f) "Director" means the Director of Tax Credit (Exports) appointed under paragraph 4 of the Scheme;
- (g) "form" shall be construed as reference to a form set out in the Appendix hereto;
- (h) "paragraph" and "sub-paragraph" shall respectively mean a paragraph and a sub-paragraph of this Scheme;
- (i) "Reserve Bank" means the Reserve Bank of India constituted under the Reserve Bank of India Act, 1934 (2 of 1934); and
- (j) "section" means a section of the Act.

(2) All references in this Scheme to "date of export" in relation to the goods or merchandise exported out of India shall be construed to mean the date on which an order under section 51 of the Customs Act, 1962 (52 of 1962), permitting clearance and loading of such goods or merchandise for exportation was made and where there is more than one such date in respect of goods or merchandise covered by the same shipping bill or bill of export, the last of such dates.

**3. Goods, merchandise and destination of export.**—Subject to the provisions of this Scheme, a certificate shall be granted, in respect of goods or merchandise specified in column (2) of the Table below which are exported to destinations specified in column (4) thereof and the date of export of which falls after the 28th day of February, 1965, for an amount calculated at the rates specified against each of them in column (3) of the said Table as in force on the date of such export:

TABLE

Serial No.	Goods or merchandise	Rate per cent of the sale proceeds received in India	Destination of export
(1)	(2)	(3)	(4)
1	Goods made wholly or mainly of jute	2	All places outside India other than those in,— (i) Nepal, (ii) Bhutan, or (iii) Sikkim.
2	Cashew kernels in consumer packing of 2 kilograms or less	2	Do.
3	De-oiled rice bran . . .	2	Do.
4	Green tea . . . . .	5	Do.
5	Tea (other than green tea) in consumer packing of 1 kilogram or less	5	Do.
6	Tea not otherwise specified .	2	Do.
7	Calcined Magnesite . . .	5	Do.
8	Iron ore fines (raw, washed or pelletised)	10	Do.
9	Lumpy iron ore originating from mines the nearest loading point of which is not less than 200 kilometers away from the customs station (whatever be the mode of transport used)	10	Do.

(1)	(2)	(3)	(4)
10	Coal . . . . .	10	All places outside India other than those in,— (i) Nepal, (ii) Bhutan, or (iii) Sikkim.
11	Fresh fruits other than nuts	10	Do.
12	Surgical cotton and surgical dressings	10	Do.
13	Guar gum (refined, pulverised or treated)	10	Do.
14	Myrobalan extract . . .	10	Do.
15	Crushed bones . . . .	10	Do.
16	Refractories . . . . .	10	Do.
17	Tiles of earthenware . .	10	Do.
18	Manganese ore containing 48% or less of manganese (Mn.)	15	Do.
19	All mineral ores other than iron ore and manganese ore	15	Do.
20	Pero-manganese . . . .	15	Do.
21	Alcoholic beverages . .	15	Do.
22	Processed mica powder .	15	Do.

**4. Appointment of officers.**—(1) The Central Government may, from amongst officers of Government or of the Reserve Bank, appoint by notification in the Official Gazette, a Director of Tax Credit (Exports) and as many Deputy Directors of Tax Credit (Exports) and Assistant Directors of Tax Credit (Exports) as it thinks fit for the purpose of the implementation of this Scheme and specify the areas of their respective jurisdictions.

(2) The Director shall be responsible for the implementation of the Scheme and shall in the discharge of his functions be under the control of the Central Government.

(3) Subject to the rules and orders of the Central Government regulating the conditions of service of persons in public services and posts, the Director may appoint such executive or ministerial staff as may be necessary to assist him in the implementation of this Scheme.

(4) The Deputy Directors shall be subordinate to the Director and the Assistant Directors shall be subordinate to the Director and the Deputy Director within whose jurisdiction they discharge their functions.

(5) Where under sub-paragraph (1) the same area has been assigned to more than one officer, such officers shall exercise such powers and perform such duties in accordance with any orders which the Director may make for the distribution and allocation of work to be performed.

(6) All officers and persons engaged in the implementation of this Scheme shall observe and follow the orders, instructions and directions of the Central Government:

Provided that no such orders, instructions or directions shall be given so as to interfere with the discretion of the Director in the exercise of his appellate functions under paragraph 9 of this Scheme.

**5. Notice of intention to apply for certificate.**—(1) Any person who intends to apply for a certificate in respect of any goods or merchandise shall give notice to that effect to the competent officer,—

- (i) in the case of goods or merchandise the date of export of which falls after the 28th day of February, 1965 and before the commencement of this Scheme, within thirty days from such commencement; and

- (ii) in any other case, within thirty days from the date of export of such goods or merchandise:

Provided that the competent officer may allow the notice to be given after the expiration of the period aforesaid if he is satisfied that the person had sufficient cause for not giving it within that period.

(2) Every notice under sub-paragraph (1) shall be in Form A and contain the particulars specified therein and shall be accompanied by a copy of the bill of lading or other corresponding document relating to the export of such goods or merchandise given by the carrier to the consignor thereof and also by a copy of the relevant invoice duly certified by the authorised dealer.

**6. Receipt of sale proceeds in India and intimation thereof.**—(1) For the purposes of this Scheme, a person who exports any goods or merchandise out of India shall be said to receive the sale proceeds thereof in India in a case—

- (i) where the authorised dealer through whose medium the relevant bills or shipping documents are negotiated or sent for collection, receives in India the whole or any part of sale proceeds in accordance with the Foreign Exchange Regulation Act, 1947 and the rules made thereunder, to the extent to which and on the date on which the amount is so received; and
- (ii) where such person has, under special arrangements made with the Reserve Bank, been permitted to retain such sale proceeds with his agents or branches outside India and to utilise the same for purposes specified by the Reserve Bank in this behalf, to the extent to which and on the date on which the amount of such proceeds has been accounted for to the satisfaction of the Reserve Bank in accordance with the Foreign Exchange Regulation Act, 1947 and the rules made thereunder.

(2) The authorised dealer through whose medium the relevant bills or shipping documents are negotiated or sent for collection shall, after he receives the sale proceeds in India as specified in clause (i) of sub-paragraph (1) and upon application by the person who exported the goods or merchandise, give intimation to that effect to the competent officer in Form B and shall also send a copy thereof to the applicant.

(3) Where a person receives the sale proceeds in India as specified in clause (ii) of sub-paragraph (1), in respect of goods or merchandise exported out of India by him, the Reserve Bank shall, after the amount of such proceeds has been accounted for to its satisfaction as specified in that clause and upon application by the person who exported such goods or merchandise, give intimation to that effect to the competent officer in Form C and shall also send a copy thereof to the applicant.

(4) Where a person has refunded or is liable to refund the whole or any part of the sale proceeds of any goods or merchandise, by reason of any claim arising out of the transaction relating to the export of such goods or merchandise, the sale proceeds received in respect thereof shall stand reduced by the amount of such refund or liability thereto.

**7. Application for certificate.**—(1) Any person who has under paragraph 5 given notice of his intention to apply for a certificate in respect of the export of any goods or merchandise may, within ninety days from the date of the intimation under paragraph 6, apply to the competent officer on the basis of such intimation for the issue of the certificate in respect of the goods or merchandise so exported:

Provided that the competent officer may admit the application after the expiration of the period aforesaid if he is satisfied that the person had sufficient cause for not making it within that period.

(2) Every application under sub-paragraph (1) shall be in Form D and be verified in the manner indicated therein and be accompanied by the copy of the intimation aforesaid.

**8. Grant of certificate.**—(1) The competent officer shall, after making such enquiry as he deems fit, by order determine the eligibility of the applicant for the certificate and the amount thereof.

(2) Where the competent officer is satisfied that the applicant is so eligible, he shall grant the certificate in Form E for the amount determined by him under

sub-paragraph (1) and forward the same to the applicant together with a copy of the order under that sub-paragraph.

(3) Where as a result of the enquiry, the competent officer is satisfied that the applicant is not eligible for the grant of the certificate, he shall by order and for reasons to be recorded, reject the application and forward a copy of such order to the applicant.

**9. Appeal.**—(1) Any person aggrieved by an order of the competent officer passed under paragraph 8 may appeal to the Director against such order.

(2) Every appeal under sub-paragraph (1) shall be filed by the person aggrieved within ninety days of the date on which the order sought to be appealed against is served on him.

(3) Every appeal as aforesaid shall be in Form F and be accompanied by a copy of the order appealed against and where a certificate has been granted by the competent officer, also by such certificate (in original) which shall be retained by the Director and dealt with in accordance with such order as he may pass under sub-paragraph (5).

(4) The Director may admit an appeal after the expiration of the period specified in sub-paragraph (2) if he is satisfied that the appellant had sufficient cause for not filing it within that period.

(5) The Director may, after giving the appellant a reasonable opportunity of being heard, pass an order,—

(a) where the appeal is against an order rejecting the application for the certificate,—

(i) confirming the order appealed against, or

(ii) varying the said order and directing the competent officer to grant a certificate for an amount to be specified therein, or

(iii) setting aside the said order and directing the competent officer to make a fresh determination under paragraph 8;

(b) where the appeal is against an order granting a certificate,—

(i) confirming the order appealed against, or

(ii) varying the said order and directing the issue of a fresh certificate for an amount to be specified therein in lieu of the certificate already issued, or

(iii) setting aside the said order and directing the competent officer to make a fresh determination under paragraph 8, or

(iv) annulling the said order and cancelling the certificate issued:

Provided that the Director shall not pass an order cancelling the certificate issued or directing the issue of a fresh certificate for a lesser amount than that for which the certificate was originally granted, unless the appellant has been given a reasonable opportunity of showing cause against such cancellation or direction.

(6) The Director may, before disposing of any appeal, make such further enquiry as he thinks fit or direct the competent officer to make such enquiry and report the result thereof to him.

(7) The Director may, where he considers necessary so to do, require the presence of the competent officer at the time of the hearing of the appeal.

(8) An order passed by the Director under sub-paragraph (5) or sub-paragraph (6), as the case may be, shall be final.

(9) A copy of the order passed under sub-paragraph (5) shall be given to the appellant.

**10. Production of certificate before the Income-tax Officer.**—The Income-tax Officer before whom a certificate is produced shall grant a receipt in respect thereof in Form G and shall thereafter proceed to adjust the amount shown on the certificate, or refund such amount or part thereof, as the case may be, in accordance with the provisions of sub-section (4) of section 280ZC.

**11. Modification of orders and certificates under certain circumstances.—**(1) With a view to rectifying any mistake apparent from the record, the Director may, by order in writing, amend any order passed by him under paragraph 9 and the competent officer may, by order in writing, amend any order passed by him under paragraph 8 and for the purpose aforesaid any order passed by a predecessor-in-office shall be deemed to be an order passed by him.

(2) Any order under sub-paragraph (1) may be made by the Director or the competent officer, as the case may be, either on his own motion or on an application by the person in relation to whom the order was passed.

(3) If—

(i) the competent officer has reason to believe that, by reason of the omission or failure on the part of the person to whom a certificate has been issued under this Scheme to disclose fully and truly all material facts necessary for making a correct determination under paragraph 8, the certificate has been issued for an amount in excess of the amount for which the certificate should have been issued, or

(ii) notwithstanding that there has been no omission or failure as mentioned in clause (i) on the part of such person, the competent officer has, in consequence of information in his possession, reason to believe that the certificate has been issued for an amount in excess of the amount for which the certificate should have been issued,

he shall, after making such enquiry as he deems fit, proceed to make a fresh determination under paragraph 8.

(4) No order under sub-paragraph (1) which prejudicially affects any person to whom the certificate was originally issued and no order under sub-paragraph (3) shall be made unless the officer passing the order has given notice to such person of his intention so to do and has allowed such person a reasonable opportunity of being heard and a copy of every such order shall be sent to the said person.

(5) With a view to giving effect to an order under sub-paragraph (1) or sub-paragraph (3), the competent officer may recall the certificate at any time after action under either of the said sub-paragraphs has been initiated and thereafter the certificate shall be dealt with in accordance with such order.

(6) Where, in consequence of an order made under sub-paragraph (1) or sub-paragraph (3), the competent officer finds that the amount for which the certificate was originally issued to a person is in excess of the amount determined under the order aforesaid, he may set off the amount of such excess against the amount of any other certificate which has become due to the same person or require any other competent officer so to do.

(7) Where at any time after action has been initiated under sub-paragraph (1) or sub-paragraph (3), the competent officer finds that the relevant certificate has already been produced before the Income-tax Officer and that—

(i) no adjustment or payment has been made in pursuance of sub-section (4) of section 280 ZC, he may recall the certificate and deal with it in accordance with his order under either of the said sub-paragraphs;

(ii) a part of the amount covered by the certificate has been adjusted and the payment or adjustment of the balance has not been made under the provisions of the said sub-section, he may cancel the certificate in so far as it relates to the amount of such balance and thereafter, where necessary, issue a fresh certificate in accordance with his order under either of the said sub-paragraphs and where a certificate has been so cancelled, send an advice to that effect to the Income-tax Officer in Form H;

(iii) the whole of the amount covered by the certificate has been adjusted or paid under the aforesaid sub-section, or in a case falling under clause (ii) the amount already adjusted is in excess of the amount determined under the order aforesaid, he may, as soon as may be, forward to the Income-tax Officer an authorisation in Form J specifying the sum by which the amount of the certificate originally issued or, as the case may be, the amount adjusted, exceeds the amount determined under the order aforesaid and on receipt of such

authorisation the Income-tax Officer shall serve upon the person a notice of demand under section 156 for the amount specified therein as if it were a sum payable in consequence of any order passed under the Act and all the provisions of the Act shall apply accordingly.

(8) A copy of the order passed by the competent officer under sub-paragraph (1) or sub-paragraph (3) shall be forwarded to the Director.

**12. Devolution or transfer of right in or title to certificate.**—(1) Where, by reason of death, incapacity, insolvency or any other cause, an individual is unable to claim or receive a certificate to which he is eligible under this Scheme or to claim adjustment or refund of the whole or part of the amount of a certificate granted to him, his legal representative or guardian or the receiver, as the case may be, may claim or receive such certificate, adjustment or refund, for the benefit of such individual or his estate in accordance with the provisions of this Scheme as if the person claiming or receiving were such individual and all the provisions of this Scheme shall apply accordingly.

(2) Where by reason of dissolution thereof, any firm or association of persons or body of individuals is unable to receive a certificate to which it is eligible under this Scheme, or to claim adjustment or refund of the whole or part of the amount of a certificate granted to it, every person who was a partner of such firm or member of such association or body immediately before its dissolution, may receive such certificate or claim adjustment or refund, for a portion of the amount for which the certificate is due or granted to such firm, association or body, calculated in accordance with the proportion in which such partner or member was entitled to share the profits immediately before such dissolution and all the provisions of this Scheme shall apply accordingly as if every such person is the person eligible for such certificate, adjustment or refund, as the case may be, in so far as it relates to such portion.

(3) Where a Hindu undivided family eligible for grant of a certificate or for the adjustment or refund of the whole or part of the amount thereof is partitioned (whether totally or partially) and an order has been recorded by the Income-tax Officer under sub-section (3) of section 171 in respect of such family, every member or group of members thereof may receive such certificate or claim adjustment or refund for a portion of the amount for which the certificate is due or granted to the family, calculated in accordance with the proportion in which such member or group of members was entitled to share the assets of the family at the partition and all the provisions of the Scheme shall apply accordingly as if every such member or group of members is the person eligible for such certificate, adjustment or refund, as the case may be, in so far as it relates to such portion.

(4) Notwithstanding anything contained in sub-paragraph (2) or sub-paragraph (3), the amount of a certificate granted to a partner of a firm or member of an association of persons or body of individuals or to a member or group of members of a Hindu undivided family under the said sub-paragraph shall, for the purpose of the adjustment under sub-section (4) of section 280ZC, be deemed to be the amount of certificate granted to such firm, association or body or, as the case may be, such family.

**13. Service of notices, orders and certificates.**—All notices, orders and certificates issued by the Director or any competent officer under this Scheme may be addressed and served in the manner specified in section 282.

**14. Rendering of assistance.**—For the purpose of effective implementation of this Scheme, the Director or any competent officer may seek the assistance of any authorised dealer or of any officer of the Government, the Reserve Bank or any other authority and such authorised dealer or officer shall be bound to render all reasonable assistance.

**15. Issue of duplicate certificate.**—(1) In the event of loss or destruction of a certificate the amount shown whereon has not already been adjusted or refunded by the Income-tax Officer under section 280ZC, the competent officer may, on application made to him and after making such enquiry and subject to such conditions as he deems fit, issue a duplicate of such certificate:

Provided that no such application for a duplicate shall be entertained after the expiry of one year from the date of the original certificate.

(2) Where a duplicate has been issued under sub-paragraph (1), it shall bear the endorsement "DUPLICATE OF CERTIFICATE BEARING BOOK NUMBER ..... VOUCHER NUMBER ..... DATED ..... VALID ONLY IF THE ORIGINAL HAS NOT BEEN ACTED UPON"; and the original certificate, if and when discovered or produced thereafter, shall be of no effect.

## APPENDIX

## FORM A

(See paragraph 5 of the Tax Credit Certificate (Exports) Scheme, 1965).

*Notice of Intention to Claim Tax Credit on Exports*

From:

Name of exporter .....  
 Status (whether Individual, Firm etc.) .....  
 Address (including telegraphic address and telephone No. ) .....  
 Name of the Income-tax Circle/Ward/District in which latest assessment has been made .....  
 (N. B.—If no assessment has been made, give the name of the Circle/Ward/District within whose jurisdiction you fall.)

To:

The Dy., Director/Asstt., Director,  
 Tax Credit (Exports),  
 .....

Dear Sir,

Whereas I/we have exported the goods, particulars of which are given below, to ..... through the Customs Station at ..... (destination)

and whereas tax credit will at the appropriate rate be admissible under section 280ZC of the Income-tax Act, 1961 on the sale proceeds of these goods when received in India in accordance with and within the meaning of the Tax Credit Certificate (Exports) Scheme, 1965;

Now, therefore, I/we give notice that on receipt of such sale proceeds as aforesaid I/we intend to apply for tax credit certificate in respect thereof:

*Particulars of goods exported out of India*

Name and description of goods exported and the serial No. in the Table to para 3 to which it relates.	Shipping Bill/Bill of export No. and date	Customs station and date of export under the Scheme	Quantity of goods		Amount of sale proceeds to be received in foreign exchange as aforesaid	G.R. Form No.
			Declared on the shipping bill/bill of export	Actually shipped		
(1)	(2)	(3)	(4)	(5)	(6)	(7)



I declare that,—

(1) Sale proceeds in respect of the goods will be received through .....  
 .....  
 (name and address of the authorised dealer)

(2) The goods have been exported on outright sale basis  
 consignment account

(3) A copy of the Bill of lading/other corresponding document .....,  
 in respect of the goods exported, dated ....., issued by  
 M/s. .... agents of the vessel/aircraft/vehicle by which  
 export has been effected, together with a copy of the relevant invoice duly  
 certified by the authorised dealer, is enclosed.

Yours faithfully,

.....  
 \* (Signature)

\*The declaration shall be signed by the person who in accordance with  
 section 140 of the Income-tax Act, 1961 is empowered to sign and  
 verify a return under section 139 thereof. The capacity in which the  
 declaration is signed should be indicated, for example, Individual,  
 Firm, etc.

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FOR USE OF OFFICE

(Not to be filled by the applicant)

Acknowledged on ..... under reference No. ....  
 Indexed on ..... Shipping bill/Bill of export requisition  
 on ..... checked by .....  
 Entered in ledger by ..... on .....

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(to be perforated)

Office of the Dy./Asstt., Director Tax Credit (Exports) .....

Reference No. .... (To be quoted in all future correspondence)
--

Notice has been received in this office from .....  
 of his/their intention to apply for tax credit certificate  
 on the sale proceeds of his/their export of.....

(goods)

to ..... covered by shipping bill No. .... dated .....  
 (destination)

of ..... Customs Station and G.R. form No. ....

Place .....

Date and Seal .....

.....  
 (Signature)

.....  
 (designation)

## FORM B

[See paragraph 6(2) of the Tax Credit Certificate (Exports) Scheme, 1965].

*Intimation of receipt of sale proceeds by Authorised Dealer*

Reference No. ....

Reference No. and date of earlier intimation, if any, in respect of the same export. ....

From

.....  
(Name of the Authorised Dealers).

.....  
(Address).

To

Dy./Asstt., Director,  
Tax Credit (Exports),  
.....

It is hereby certified that the amount of sale proceeds as specified in column 2 of the Table below has been received [within the meaning of the Tax Credit Certificate (Exports) Scheme, 1965] in an approved manner in accordance with the Foreign Exchange Regulation Act, 1947 and the rules made thereunder, in respect of .....

(description and quantity of goods) exported by .....  
(name and address)

through ..... to .....  
(Customs station of export) (destination)

covered by invoice No. .... and shipping bill/bill of export No. ....  
dated ..... and G.R./E.P./P.P. Form No. ....

Further particulars relating to the receipt of sale proceeds are as stated in the Table hereunder:—

TABLE

Bill of lading, Postal receipt and/or Railway Receipt No. & date.	Amount of sale proceeds now received		FOB/ FOR* value of goods.	If the amount now received is a part payment—		
	Foreign currency	Rupee equivalent		Amount received earlier.	Date(s) of intimation(s) in respect of amount mentioned in column (a)	Amount yet to be received.
	(a)	(b)		(a)	(b)	(c)
(1)	(2)	(3)		(4)		

\*where value is f.o.r., exclude and indicate separately railway freight, if any.

Place .....

Signature .....

Date and Seal .....

Designation .....

Copy to the exporter .....

## FORM C

[See paragraph 6(3) of the Tax Credit Certificate (Exports) Scheme, 1965]

*Intimation of Receipt of Sale Proceeds by the Reserve Bank*

Place.....

Date.....

From:

(R.B.I. ....)

(address)

To

Dy./Asstt. Director,  
Tax Credit (Exports),

Dear Sir,

Whereas.....has/have declared his/their export out of India mentioned below on the appropriate form referred to hereunder and whereas the foreign exchange proceeds in respect thereof have been realised and accounted for to our satisfaction in accordance with the Foreign Exchange Regulation Act, 1947 and the rules made thereunder, we hereby issue intimation to that effect:

G.R/E.P. Series and form No.	Shipping Bill No. & date.	Description and quantity of goods	Destination	Amount pf sale pro- ceeds.	F.O.B. value of the goods
(1)	(2)	(3)	(4)	(5)	(6)

Yours faithfully,

Copy to the exporter.....

Deputy/Asstt. Controller.

## FORM D

[See paragraph 7 of the Tax Credit Certificate (Exports) Scheme, 1965].

*Application for Tax Credit Certificate (Exports)*

Made to the competent officer (Deputy/Assistant Director, Tax Credit (Exports))

Name of the exporter.....

Status .....

(whether Individual, Firm, etc.)

Address (including telephone No. and telegraphic address).....

Name of the Income Tax Circle/Ward/District in which latest assessment has been made .....

(N.B.—If no assessment has been made, give the name of the Circle/Ward/District within whose jurisdiction you fall)

1. Date of notice under paragraph 5 of the Scheme.....
2. Number and date of acknowledgement of notice. ....
3. Particulars of goods—

Shipping Bill/Bill of export number and date.	Description of goods (with rele- vant S. No. in Table to para 3.)	Quan- tity of goods.	Customs station of export.	Date of ex- port.	F.O.B./ *F.O.R. value	Customs rotation No. of vessel/ vehicle by which the goods exported.	Bill of lading/ other do- cument No. and date.	G.R./E.P./ P.P. Form number.
(1)	(2)	(2)	(4)	(5)	(6)	(7)	(8)	(9)

4. Whether exported on outright sale basis/consignment account.....

5. Particulars of sale proceeds—

Total amount of sale proceeds	Amount received under para 6 of the Scheme in respect of which application for Tax Credit Cer- tificate (T.C.C.) has already been made.	Particulars of T.C.C. already granted			Amount of sale pro- ceeds for which T.C.C. has not been applied for [deduct Col. (2) from Col. (1)]	Amonut for which applica- tion for T.C.C. is new made.
		No.	Date	Amount		
(1)	(2)	(3)	(4)	(5)	(6)	(7)

\*Where value is F.O.R. exclude and indicate separately amount of railway freight, if any.

6. Name and address of the authorised dealer through whom amount against Col. (7) of item 5 has been received.....

OR

Approval No. and date of the order of the Reserve Bank for retaining it abroad .....

7. Date and amount as shown in intimation by the authorised dealer/Reserve Bank in respect of the amount specified against Col. (7) of item 5. ....

8. Particulars of adjustment of sale proceeds by way (a) Amount.....  
of remittance already made (b) \*Reasons.....

9. Particulars of remittances out of the sale proceeds by (a) Amount.....  
way of adjustment thereof likely to be made (b)\*Reasons.....

10. Claim for Tax Credit—

(a) Brief description of goods .....

(b) Rate at which T.C.C. is to be granted .....

(c) Amount of sale proceeds in respect of which present application is made .....

(d) Amount of tax credit claimed .....

I/we declare that,—

- (i) to the best of my/our knowledge and belief, the information given above is truly stated, correct and complete;
- (ii) I/we have understood the provisions contained in the Scheme and agree to abide by the same; and
- (iii) I am/we are aware that any Certificate granted to me/us or refund or adjustment allowed in pursuance thereof shall be subject to the provisions of the Scheme and in particular paragraph 11 of the Scheme and I/we agree to abide by it.

The copy of the intimation under paragraph 6 received by me/us from the Authorised Dealer/Reserve Bank is enclosed as required under the Scheme.

\*\*(Signature)

Place \_\_\_\_\_

Full name \_\_\_\_\_

Date \_\_\_\_\_

Status in relation to the  
exporter \_\_\_\_\_

\*[Please furnish reasons for such remittances in a separate sheet.

\*\*The declaration shall be signed by the person who in accordance with Section 140 of the Income Tax Act, 1961 is empowered to sign and verify a return under Section 139 thereof. The capacity in which the declaration is signed should be indicated, for example Individual, Firm etc.)

COUNTERFOIL

FORM E

FOIL

FORM E

(See paragraph 8 of the Tax Credit  
Certificate (Exports) Scheme, 1965)

(See paragraph 8 of the Tax Credit  
Certificate (Exports) Scheme, 1965)

TAX CREDIT CERTIFICATE (EXPORTS) TAX CREDIT CERTIFICATE (EXPORTS)

NATIONAL EMBLEM

NATIONAL EMBLEM

GOVERNMENT OF INDIA

GOVERNMENT OF INDIA

*Certificate not negotiable**Certificate not negotiable*

Book No. .... Voucher No. .... Book No. .... Voucher No. ....

OFFICE OF THE DY./ASSTT. DIRECTOR, OFFICE OF THE DY./ASSTT. DIRECTOR,  
TAX CREDIT (EXPORTS), TAX CREDIT (EXPORTS),

Certificate issued to \_\_\_\_\_

Whereas \_\_\_\_\_

(Name and address)

Amount of tax credit certified Rs. \_\_\_\_\_

Reference No. \_\_\_\_\_

Shipping bill No. \_\_\_\_\_

Bill of export  
date \_\_\_\_\_

of \_\_\_\_\_ Customs

Station. \_\_\_\_\_

Goods exported \_\_\_\_\_

Destination \_\_\_\_\_

G.R./E.P.P. Form No. \_\_\_\_\_

Rate of tax credit \_\_\_\_\_

Date of issue \_\_\_\_\_

has/have received the sale proceeds in India  
in accordance with and within the meaning of  
the Tax Credit Certificate (Exports) Scheme,  
1965 in respect of his/their export of \_\_\_\_\_

(goods)

\_\_\_\_\_ covered by  
(destination)

shipping bill/Bill of export No. \_\_\_\_\_

\_\_\_\_\_ dated \_\_\_\_\_

of \_\_\_\_\_ Customs Station.

Now, therefore, it is certified that in respect  
the said export he is/they are entitled to a tax  
credit of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_)

under section 28oZC of the Income-tax  
Act 1961 read with the said Scheme.

**AUDIT**

Total sale proceeds Rs. ....

Tax credit admissible on the total sale proceeds

(@) \_\_\_\_\_

Rs. \_\_\_\_\_

Amount for which T.C.C. was previously gran-  
ted against the same export Rs. \_\_\_\_\_Amount for which T.C.C. is now granted  
Rs. \_\_\_\_\_

No., date and amount of bank intimation in res-  
pect of which T.C.C. is now granted :

Compctent Officer  
[Dy./Asstt. Director, Tax Credit Certificate  
(Exports)].

Place \_\_\_\_\_

Date &amp; seal \_\_\_\_\_

Certificate examined and found correct.

Date \_\_\_\_\_

(Auditor)

(To be filled by the Income-tax office)]

(To be filled by the Tax Credit Certificate of  
(Export) Office on receipt of advice  
adjustment)The amount shown on the obverse has been dealt  
with as under:—The amount shown on the obverse has been  
dealt with as under:—(a) Adjusted against tax/penalty/interest/other  
sums outstanding for assessment year(a) Adjusted against tax/penalty/interest/other  
sums outstanding for assessment year

19.....—19..... Rs. (on .....date)  
 19.....—19..... Rs. on .....  
 19.....—19..... Rs.  
 19.....—19..... Rs.

19.....—19..... Rs. (on .....date)  
 19.....—19..... Rs. on .....  
 19.....—19..... Rs.  
 19.....—19..... Rs.

TOTAL Rs. \_\_\_\_\_

TOTAL Rs. \_\_\_\_\_

(b) Refunded under I.T. Refund Voucher No. \_\_\_\_\_

(b) Refunded under I.T. Refund Voucher No. \_\_\_\_\_

Book No. .... Rs. \_\_\_\_\_

Book No. .... Rs. \_\_\_\_\_

GRAND TOTAL Rs. \_\_\_\_\_\*

GRAND TOTAL Rs. \_\_\_\_\_\*

Signature.....  
 Income-tax Officer  
 Circle/Ward/District .....

Signature.....  
 Income-tax Officer  
 Circle/Ward/District.....

\*This should tally with the amount shown on  
the obverse.\*This should tally with the amount shown on  
the obverse.

## FORM F

(See paragraph 9 of the Tax Credit Certificate (Exports) Scheme, 1965)

*Appeal to the Director Tax Credit (Exports)*

1. Name and address of the appellant \_\_\_\_\_

2. Name of the exporter on the Shipping Bill \_\_\_\_\_

3. No. and date of the order appealed against \_\_\_\_\_

Order \_\_\_\_\_

(i) Passed by . . . . . \_\_\_\_\_

(ii) Served on the appellant on . . . . . \_\_\_\_\_

4. No. and date of the certificate (if any) in res-  
pect of which the appeal is made. . . . . \_\_\_\_\_

5. Date of export as defined in the Scheme . . . . . \_\_\_\_\_

6. Destination of export . . . . . \_\_\_\_\_

7. Description of goods (with relevant serial  
number in Table to paragraph 3) . . . . . \_\_\_\_\_

8. Quantity exported . . . . . \_\_\_\_\_

9. Value of goods exported . . . . . \_\_\_\_\_

10. Amount of sale proceeds realised \_\_\_\_\_
11. Amount, if any, of sale proceeds refunded or  
liable to be refunded to the buyer \_\_\_\_\_
12. Whether personal hearing is desired \_\_\_\_\_
13. \*Grounds of appeal \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
14. Relief claimed in Appeal \_\_\_\_\_

A copy of the order appealed against and the certificate in original bearing No. \_\_\_\_\_  
dated \_\_\_\_\_ in respect of which the appeal is filed, are attached.

\_\_\_\_\_  
(Signature of appellant)

\*If the space provided herein is insufficient, separate enclosures may be used for the purpose.

#### Verification

#### Verification

I/we the appellant(s) do hereby declare that what is stated above is true to the best of my/our information and belief.

\_\_\_\_\_  
(Signature of the Appellant)

Place \_\_\_\_\_

Full Name \_\_\_\_\_

Date \_\_\_\_\_

Status in relation to the

exporter \_\_\_\_\_

NOTE.—The form of appeal as completed above should be sent in duplicate.

#### FORM G

[See paragraph 10 of the Tax Credit Certificate (Exports) Scheme, 1965].

#### Receipt for Certificate Produced before the Incometax Officer

Received from \_\_\_\_\_ Tax Credit Certificate (Exports) Book  
(Name and address)

No. \_\_\_\_\_ Voucher No. \_\_\_\_\_ dated \_\_\_\_\_ issued by Dy./Asstt.

Director Tax Credit (Export), \_\_\_\_\_ for Rs. \_\_\_\_\_ Rupees \_\_\_\_\_  
(Place)

\_\_\_\_\_  
(Signature of Incometax Officer)

Place \_\_\_\_\_

Date and Seal \_\_\_\_\_

Name of Incometax

Circle/Ward/District \_\_\_\_\_



## FORM H

[See paragraph 11(7) (ii) of the Tax Credit Certificate (Exports) Scheme, 1965]  
*The Advice of Cancellation*

From:

Dy./Asstt. Director,  
 Tax Credit (Exports), \_\_\_\_\_

To

The Income-tax Officer,  
 \_\_\_\_\_  
 \_\_\_\_\_

Whereas a tax credit certificate (book No. \_\_\_\_\_ voucher No. \_\_\_\_\_ dated \_\_\_\_\_) for an amount of rupees \_\_\_\_\_ (rupees in words) \_\_\_\_\_ has been granted to \_\_\_\_\_, (name and address)

And whereas action has been initiated by me under sub-paragraph (1) and/or sub-paragraph (3) of paragraph 11 of the Tax Credit Certificate (Exports) Scheme, 1965 and it is understood that part of the amount covered by the said certificate has been adjusted and the balance remains to be adjusted or paid under sub-section (4) of section 280ZC of the Income-tax Act;

Now, therefore, in exercise of the powers conferred on me under Clause (ii) of sub-paragraph (7) of paragraph 11 of the said Scheme, I have cancelled the certificate in so far as it relates to the entire balance which remains unadjusted or unpaid and hereby advise you accordingly about the cancellation.

Competent Officer

Place \_\_\_\_\_

Dy./Asstt. Director

Date and Seal \_\_\_\_\_

Tax Credit (Exports), \_\_\_\_\_

## FORM J

[See paragraph 11(7) (iii) of the Tax Credit Certificate (Exports) Scheme, 1965]  
*Authorisation by Deputy/Assistant Director Tax Credit (Exports)*

To

The Incometax Officer,  
 \_\_\_\_\_

Whereas tax credit certificate No. \_\_\_\_\_ dated \_\_\_\_\_ for an amount of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) has been granted to \_\_\_\_\_ (Name and address) against the receipt of sale proceeds in India of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) on his/their export of \_\_\_\_\_ (goods) to \_\_\_\_\_ and the amount of the said certificate has been adjusted (destination) and/or paid;

And whereas, in accordance with the determination under paragraph 11 read with paragraph 8 of the Tax Credit Certificate (Exports) Scheme, 1965 the amount adjusted and/or paid is not due/exceeds the amount determined as aforesaid by Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_)

Now, therefore, you are hereby authorised under paragraph 11(7) (iii) of the said Scheme to realise the amount of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) from \_\_\_\_\_ in accordance with the said provision.

Competent Officer  
Deputy/Assistant Director  
Tax Credit (Exports), \_\_\_\_\_.

Place \_\_\_\_\_.

Date and Seal \_\_\_\_\_.

[No. 3(1)/65-TCC(E).]  
G. VENKATESWARA AYYAR, Secy.